



City of Lindsborg

2017

**Computation to Determine Limit for 2017**

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ 970,508
2. Debt service levy in 2016 budget	- \$ 144,578
3. Tax levy excluding debt service	\$ 825,930

**2016 Valuation Information for Valuation Adjustments**

4. New improvements for 2016:	+	1,011,733	
5. Increase in personal property for 2016:			
5a. Personal property 2016	+	285,554	
5b. Personal property 2015	-	286,959	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2016			
6a. Real estate	+	483	
6b. State assessed	+	0	
6c. New improvements	-	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	483	
7. Valuation of property that has changed in use during 2016		0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		1,012,216	
9. Total estimated valuation July 1, 2016		23,123,005	
10. Total valuation less valuation adjustment (9 minus 8)		22,110,789	
11. Factor for increase (8 divided by 10)		0.04578	
12. Amount of increase (11 times 3)	+	\$ 37,810	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	863,740	
14. Debt service levy in this 2017 budget		165,763	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		1,029,503	
16. Consumer Price Index for all urban consumers for calendar year 2015		0.125%	
17. Consumer Price Index adjustment (3 times 16)	\$	1,032	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$	1,030,535	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Lindsborg

2017

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	676,522	100,443	1,833	637	2,446	788
Debt Service	144,578	21,466	392	136	523	168
Library	45,910	6,816	124	43	166	53
Industrial	16,034	2,381	43	15	58	19
Recreation	87,464	12,986	237	82	316	102

**County Treas Motor Vehicle Estimate**

County Treas Recreational Vehicle Estimate

County Treas 16/20M Vehicle Estimate

# County Treas Commercial Vehicle Tax Estimate

## County Treas Watercraft Tax Estimate

### Motor Vehicle Factor

0.14847

### Recreational Vehicle Factor

### 16/20M Vehicle

## Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2015</b>	<b>Current Amount for 2016</b>	<b>Proposed Amount for 2017</b>	<b>Transfers Authorized by Statute</b>
General	Reserve	50,000	50,000	50,000	KSA12-197
Refuse Collection	General	42,000	43,800	45,600	KSA12-825d
Electric	Industrial Development	15,000	15,000	15,000	KSA12-825d
Sewer	Sewer Reserve	100,000	100,000	100,000	KSA12-631c
Electric	Electric Reserve	100,000	100,000	100,000	KSA12-825d
Refuse Collection	Refuse Reserve	8,000	8,000	8,000	KSA12-825d
Water	Water Reserve	50,000	50,000	50,000	KSA12-825d
Electric	Energy Efficiency Reserve	26,500	26,500	26,500	KSA12-825d
<b>Totals</b>		391,500	393,300	395,100	
<b>Adjustments</b>					
<b>Adjusted Totals</b>		391,500	393,300	395,100	

**\*Note:** Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

**K.S.A. 12-6a16. Transfer from fund for special improvements.** Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

**K.S.A. 12-825d. Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

**K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund.** May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

**K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

**K.S.A. 12-2015. Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

**K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000.** Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

**K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000.** Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

2017

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Refunding & Improvements	10/15/2009	10/1/2029	3.94	2,740,000	1,775,000	4/1 - 10/1	10/1	70,928	145,000	66,433	150,000
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	2,570,000	4/1 - 10/1	10/1	81,480	95,000	79,580	95,000
Stormwater Mitigation (est)	9/27/2016	10/1/2029	2.97	580,000	0	4/1 - 10/1	10/1	0	0	18,778	35,000
<b>Total G.O. Bonds Revenue Bonds:</b>					<b>4,345,000</b>			<b>152,408</b>	<b>240,000</b>	<b>164,791</b>	<b>280,000</b>
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	870,000	4/1 - 10/1	10/1	41,888	75,000	38,888	85,000
<b>Total Revenue Bonds</b>					<b>870,000</b>			<b>41,888</b>	<b>75,000</b>	<b>38,888</b>	<b>85,000</b>
Other:											
Wastewater Revolving Loan	11/15/1995	3/1/2016	3.56	1,149,629	44,277	3/1	3/1	788	44,277	0	0
Wastewater Revolving Loan	4/8/2011	3/1/2031	2.83	3,740,107	2,878,903	3/1 - 9/1	3/1 - 9/1	80,417	150,314	76,133	154,598
<b>Total Other</b>					<b>2,923,180</b>			<b>81,205</b>	<b>194,591</b>	<b>76,133</b>	<b>154,598</b>
<b>Total Indebtedness</b>					<b>8,138,180</b>			<b>275,501</b>	<b>509,591</b>	<b>279,812</b>	<b>519,598</b>

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2017**

Library found in: City of Lindsborg  
McPherson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year	Proposed Year
	<u>2016</u>	<u>2017</u>
Ad Valorem	\$45,910	\$47,703
Delinquent Tax	\$750	\$750
Motor Vehicle Tax	\$6,465	\$6,816
Recreational Vehicle Tax	\$142	\$124
16/20M Vehicle Tax	\$50	\$43
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$53,317	\$55,436
Difference in Total Taxes:	\$2,119	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$22,251,050	\$23,123,005
Did Assessed Valuation Decrease?	No	
Levy Rate	2.063	2.063
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Lindsborg

2017

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	639,417	949,874	609,327
Receipts:			
Ad Valorem Tax	576,741	676,522	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	23,299	10,000	10,000
Motor Vehicle Tax	82,936	84,701	100,443
Recreational Vehicle Tax	1,510	1,867	1,833
16/20M Vehicle Tax	1,859	661	637
Commercial Vehicle Tax	1,978	2,022	2,446
Watercraft Tax	0	0	788
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	8,167	6,950	9,414
Compensating Use Tax	199,246	135,000	135,000
Local Sales Tax	798,801	530,000	530,000
In Lieu of Taxes	18,002	18,384	18,000
Franchise Tax	66,327	70,000	70,000
Rural Fire Agreement	20,791	18,106	18,260
Court Fees	66,884	60,000	60,000
Zoning Fees	200	200	200
Connecting Link	11,040	11,040	11,040
Electric Licenses	577	500	500
Plumbing Licenses	611	500	500
Other Licenses	125	250	250
Dog Tags/ Impound Fees	1,580	2,000	2,000
CMB Licenses	500	500	500
Liquor Licenses	845	1,000	1,000
Building Permits	4,605	4,000	4,000
Cable TV Pole Charges	4,853	4,900	4,950
Rent	21,133	9,000	9,000
Swimming Pool	44,067	45,000	46,500
Transfers From Refuse Service	42,000	43,800	45,600
Conference Center	155,102	200,000	225,000
Reimbursed Expenses	6,922	6,000	6,000
Special Assessments	18,629	0	0
Work Orders	4,501	0	0
Grant Proceeds	0	75,000	50,000
Interest on Idle Funds	37,819	30,000	30,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,144	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,227,794</b>	<b>2,050,403</b>	<b>1,396,361</b>
<b>Resources Available:</b>	<b>2,867,211</b>	<b>3,000,277</b>	<b>2,005,688</b>



City of Lindsborg

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Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
General Administration			
Salaries	200,360	210,000	252,000
Contractual	174,921	184,000	184,000
Commodities	23,973	25,000	25,000
Capital Outlay	59,735	25,000	346,991
Total	458,989	444,000	807,991
Police Department			
Salaries	399,850	420,000	439,000
Contractual	36,066	27,000	35,000
Commodities	23,711	24,000	24,000
Capital Outlay	16,756	35,100	30,100
Total	476,383	506,100	528,100
Street Department			
Salaries	186,000	230,000	184,000
Contractual	33,039	18,000	18,000
Commodities	42,989	45,000	45,000
Capital Outlay	4,556	256,000	210,000
Total	266,584	549,000	457,000
Parks Department			
Salaries	125,777	140,000	140,000
Contractual	15,260	15,000	15,000
Commodities	19,684	20,000	20,000
Capital Outlay	19,003	75,000	80,000
Total	179,724	250,000	255,000
Convention Visitors Bureau			
Salaries	92,899	103,000	118,000
Contractual	6,659	21,000	21,000
Commodities	3,645	8,000	8,000
Capital Outlay	1,241	3,000	0
Total	104,444	135,000	147,000
Swimming Pool			
Salaries	45,849	51,000	53,500
Contractual	5,581	10,000	10,000
Commodities	10,898	15,000	15,000
Capital Outlay	2,325	20,000	5,500
Total	64,653	96,000	84,000
Fire Department			
Salaries	53,655	52,000	54,000
Contractual	9,059	10,000	10,000
Commodities	7,905	12,000	12,000
Capital Outlay	10,797	26,000	26,500
Total	81,416	100,000	102,500
Appropriations			
Elmwood Cemetery	12,000	12,000	12,000
Library	846	2,500	2,500
Transfer To Reserve	50,000	50,000	50,000
Total	62,846	64,500	64,500
Page 1 - Total	1,695,039	2,144,600	2,446,091

City of Lindsborg

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	112,018	515	25,515
Receipts:			
Ad Valorem Tax	116,679	144,578	xxxxxxxxxxxxxxxx
Delinquent Tax	5,593	1,500	1,500
Motor Vehicle Tax	18,477	17,165	21,466
Recreational Vehicle Tax	336	378	392
16/20M Vehicle Tax	416	134	136
Commercial Vehicle Tax	439	410	523
Watercraft Tax	0	0	168
Local Sales Tax Collections	66,398	176,480	174,580
Other Financing Sources	51,301	59,730	63,180
Interest on Idle Funds	128	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>259,767</b>	<b>400,375</b>	<b>261,945</b>
<b>Resources Available:</b>	<b>371,785</b>	<b>400,890</b>	<b>287,460</b>
Expenditures:			
Bond Principal	195,000	225,000	265,000
Bond Interest	176,270	150,375	163,223
Commission & Postage	0	0	0
Cash Basis Reserve (2017 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>371,270</b>	<b>375,375</b>	<b>453,223</b>
Unencumbered Cash Balance Dec 31	515	25,515	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	396,270	400,375	453,223
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			453,223
Tax Required			165,763
Delinquent Comp Rate: 0.0%			0
Amount of 2016 Ad Valorem Tax			165,763

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	139	753	614
Receipts:			
Ad Valorem Tax	43,968	45,910	xxxxxxxxxxxxxxxx
Delinquent Tax	1,952	750	750
Motor Vehicle Tax	6,720	6,465	6,816
Recreational Vehicle Tax	123	142	124
16/20M Vehicle Tax	152	50	43
Commercial Vehicle Tax	159	154	166
Watercraft Tax	0	0	53
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>53,074</b>	<b>53,471</b>	<b>7,952</b>
<b>Resources Available:</b>	<b>53,213</b>	<b>54,224</b>	<b>8,566</b>
Expenditures:			
Appropriation To Library Board	52,460	53,610	56,269
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>52,460</b>	<b>53,610</b>	<b>56,269</b>
Unencumbered Cash Balance Dec 31	753	614	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	52,460	53,610	56,269
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			56,269
Tax Required			47,703
Delinquent Comp Rate: 0.0%			0
Amount of 2016 Ad Valorem Tax			47,703

City of Lindsborg

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Industrial</b>	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	42,930	46,057	25,303
Receipts:			
Ad Valorem Tax	16,688	16,034	xxxxxxxxxxxxxxx
Delinquent Tax	1,103	750	750
Motor Vehicle Tax	2,807	2,527	2,381
Recreational Vehicle Tax	51	56	43
16/20M Vehicle Tax	67	20	15
Commercial Vehicle Tax	64	60	58
Watercraft Tax	0	0	19
County Economic Development	7,299	7,299	7,299
Transfer From Electric Fund	15,000	15,000	15,000
Reimbursed Expenses	60	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>43,139</b>	<b>41,746</b>	<b>25,565</b>
<b>Resources Available:</b>	<b>86,069</b>	<b>87,803</b>	<b>50,868</b>
Expenditures:			
Personnel	21,937	28,000	28,000
Contractual	15,636	31,000	32,000
Commodities	1,198	2,500	2,500
Capital Outlay	1,241	1,000	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>40,012</b>	<b>62,500</b>	<b>62,500</b>
Unencumbered Cash Balance Dec 31	46,057	25,303	xxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	65,500	62,500	62,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,500
		Tax Required	11,632
		Delinquent Comp Rate: 0.0%	0
		Amount of 2016 Ad Valorem Tax	11,632

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Recreation</b>	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	8,948	0	811
Receipts:			
Ad Valorem Tax	88,378	87,464	xxxxxxxxxxxxxxx
Delinquent Tax	3,415	1,000	1,000
Motor Vehicle Tax	14,706	12,985	12,986
Recreational Vehicle Tax	267	286	237
16/20M Vehicle Tax	333	101	82
Commercial Vehicle Tax	349	310	316
Watercraft Tax	0	0	102
Activity Fees	117,933	145,000	155,000
Concessions	15,044	16,500	17,500
Reimbursed Expenses	5,636	198	0
Neighborhood Revitalization Rebate			0
Miscellaneous	250	0	0
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>246,311</b>	<b>263,844</b>	<b>187,223</b>
<b>Resources Available:</b>	<b>255,259</b>	<b>263,844</b>	<b>188,034</b>
Expenditures:			
Personnel	143,674	153,500	182,000
Contractual	41,280	47,000	50,000
Commodities	52,201	44,000	44,000
Capital Outlay	621	1,500	0
Debt Service--Principal	15,000	15,000	15,000
Debt Service--Interest	2,483	2,033	1,568
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>255,259</b>	<b>263,033</b>	<b>292,568</b>
Unencumbered Cash Balance Dec 31	0	811	xxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	280,483	289,533	292,568
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	292,568
		Tax Required	104,534
		Delinquent Comp Rate: 0.0%	0
		Amount of 2016 Ad Valorem Tax	104,534

City of Lindsborg

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Tourism Promotion</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	23,767	31,420	26,420
Receipts:			
Transient Guest Tax	24,606	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>24,606</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>48,373</b>	<b>56,420</b>	<b>51,420</b>
Expenditures:			
Contractual	12,432	25,000	46,420
Commodities	4,521	5,000	5,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>16,953</b>	<b>30,000</b>	<b>51,420</b>
Unencumbered Cash Balance Dec 31	31,420	26,420	0
2015/2016/2017 Budget Authority Amount	37,629	43,638	51,420

Adopted Budget

<b>Ambulance</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	242,693	265,301	217,251
Receipts:			
Service Charges	144,472	150,000	150,000
County Allocations	79,724	86,900	86,900
Memorials/ Donations	445	50	0
Reimbursed Expenses	465	0	0
Miscellaneous	30		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>225,136</b>	<b>236,950</b>	<b>236,900</b>
<b>Resources Available:</b>	<b>467,829</b>	<b>502,251</b>	<b>454,151</b>
Expenditures:			
Personnel	126,442	130,000	135,000
Contractual	41,604	42,500	42,500
Commodities	14,002	17,500	17,500
Capital Outlay	20,480	95,000	259,151
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>202,528</b>	<b>285,000</b>	<b>454,151</b>
Unencumbered Cash Balance Dec 31	265,301	217,251	0
2015/2016/2017 Budget Authority Amount	493,840	464,237	454,151

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Refuse Collection	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	231,959	246,471	247,171
Receipts:			
Collections	265,447	265,000	265,000
Penalties	2,822	2,500	2,500
Reimbursed Expenses	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>268,269</b>	<b>267,500</b>	<b>267,500</b>
<b>Resources Available:</b>	<b>500,228</b>	<b>513,971</b>	<b>514,671</b>
Expenditures:			
Contractual	202,240	210,000	215,000
Commodities	1,517	5,000	21,071
Capital Outlay	0	0	225,000
Transfer To General Fund	42,000	43,800	45,600
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>253,757</b>	<b>266,800</b>	<b>514,671</b>
Unencumbered Cash Balance Dec 31	246,471	247,171	0
2015/2016/2017 Budget Authority Amount	485,294	490,959	514,671

**Adopted Budget**

0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount	0	0	0

City of Lindsborg

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Electric</b>	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,385,400	1,751,116	1,829,028
Receipts:			
Sales	3,256,538	3,350,000	3,500,000
Penalties	25,727	20,000	20,000
Sales Tax	89,617	95,000	100,000
Reimbursed Expenses	6,068	5,000	5,000
Interest	5,382	0	0
Miscellaneous	65,190	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,448,522</b>	<b>3,485,000</b>	<b>3,640,000</b>
<b>Resources Available:</b>	<b>4,833,922</b>	<b>5,236,116</b>	<b>5,469,028</b>
Expenditures:			
Production - Purchased Power	2,077,515	2,350,000	2,500,000
Distribution			
Personnel	224,650	250,000	390,000
Contractual	63,197	60,000	60,000
Commodities	98,172	90,000	90,000
Capital Outlay	5,467	15,000	1,714,140
Total	391,486	415,000	2,254,140
General Administration			
Personnel	202,631	205,000	210,000
Contractual	39,191	45,000	85,000
Commodities	1,850	5,000	5,000
Capital Outlay	3,012	10,000	25,000
Total	246,684	265,000	325,000
Non-Operating			
Postage	6,064	6,200	6,500
Sales Tax	92,386	105,000	110,000
Interest & Fees	7,284	7,500	8,000
Debt Service--Principal	75,000	75,000	85,000
Debt Service--Interest	44,887	41,888	38,888
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	26,500	26,500	26,500
Transfer To Industrial Development Fund	15,000	15,000	15,000
Total	367,121	377,088	389,888
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,082,806</b>	<b>3,407,088</b>	<b>5,469,028</b>
Unencumbered Cash Balance Dec 31	1,751,116	1,829,028	0
2015/2016/2017 Budget Authority Amount	4,919,591	5,086,844	5,469,028



**K.S.A. 12-1674. Special services fund.** Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

**K.S.A. 12-16,102. Employee benefits trust funds.** For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118. Neighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

**K.S.A. 12-2615. Risk management reserve fund.** The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

**K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000).** Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

**K.S.A. 13-14b12. Hospital special improvement fund.** Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

**K.S.A. 14-2004. Park land acquisition fund (commission-manager cities).** Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.



NOTICE OF BUDGET HEARING

2017

The governing body of  
**City of Lindsborg**

will meet on August 15, 2016 at 6:00 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget Year for 2017		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate *
General	1,917,337	27.087	2,390,950	30.404	2,706,591	700,903	30.312
Debt Service	371,270	5.485	375,375	6.498	453,223	165,763	7.169
Library	52,460	2.066	53,610	2.063	56,269	47,703	2.063
Industrial	40,012	0.787	62,500	0.721	62,500	11,632	0.503
Recreation	255,259	4.149	263,033	3.931	292,568	104,534	4.521
Special Streets	190,552		90,000		196,709		
Spec. Pks/ Recreation	8,448		7,500		64,551		
Tourism Promotion	16,953		30,000		51,420		
Ambulance	202,528		285,000		454,151		
Sewer	627,982		625,796		1,216,474		
Water	487,735		505,000		878,653		
Refuse Collection	253,757		266,800		514,671		
Electric	3,082,806		3,407,088		5,469,028		
Non-Budgeted Funds-A	9,097						
Non-Budgeted Funds-B	52,844						
Totals	7,569,040	39.574	8,362,652	43.617	12,416,808	1,030,535	44.568
Less: Transfers	391,500		393,300		395,100		
Net Expenditure	7,177,540		7,969,352		12,021,708		
Total Tax Levied	865,586		970,508		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	21,872,179		22,251,050		23,123,005		
Outstanding Indebtedness,							
January 1,	2014		2015		2016		
G.O. Bonds	2,060,000		4,555,000		4,345,000		
Revenue Bonds	4,400,929		4,100,575		870,000		
Other	2,275,000		0		2,923,180		
Lease Purchase Principal	0		0		0		
Total	8,735,929		8,655,575		8,138,180		

\*Tax rates are expressed in mills

Jerry Lovett-Sperling  
City Official Title: City Clerk

City of Lindsborg

2017

**2017 Neighborhood Revitalization Rebate**

Budgeted Funds for 2017	2016 Ad Valorem before Rebate**	2016 Mil Rate before Rebate	Estimate 2017 NR Rebate
General			0
Debt Service			0
Library			0
Industrial			0
Recreation			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2016 July 1 Valuation: 23,123,005

Valuation Factor: 23,123.005

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: \_\_\_\_\_

\*\*This information comes from the 2017 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

2017

**Sample Notice of Vote Publication**

**Notice of Vote - City of Lindsborg**

**Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047**

**Total Property Tax Levied**

**2016 Budget**                      \$ 970,508

**2017 Budget**                      \$ 1,030,535

**Approved (vote)** \_\_\_\_\_ **to** \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the City of Lindsborg governing body with respect to financing the annual budget for 2017*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2017 budget of the City of Lindsborg exceeding the amount levied to finance the 2016 budget of the City of Lindsborg, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2015, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, City of Lindsborg provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the City of Lindsborg governing body that a levy of property taxes in support of the 2017 budget exceeding the amount levied in 2016, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2016 by the City of Lindsborg governing body, McPherson County, Kansas.

City of Lindsborg Governing Body

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

**Is amending the budget an option?**

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calendar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

**What if the 2015 financial records have been closed?**

Well, if the municipality financial records have been closed (i.e. an audit for 2015 has been completed, or the 2017 adopted budget has been submitted to the county clerk), then the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

**What if K.S.A. 10-1116 does not apply, and no options are available to me?**

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

*Finally*, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unencumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

(e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.



Of course, by budgeting to \$0 the municipality does not have to spend down to \$0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

<u>\$50,000</u>	(property tax)	/	<u>\$312,000.00</u>	(mill value)	=	0.160	(mill rate increase)
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### Impact of a Property Tax Increase on a \$100,000 Home

#### Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a \$100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

#### Computation of Example:

The **first step** is to determine the mill rate:

$\$312,000,000 / 1000 = \$312,000$  (example #1)

$\$50,000 / \$312,000 = .160$  mills (example #2)

The **second step** is to determine the residential property assessed value:

$\$100,000 \text{ home} \times .115 = \$11,500$  (assessed value)

The **last step** is to determine the property tax increase:

$\$11,500 \text{ (assessed value)} \times .160 \text{ (mill rate)} / 1000 = \$1.84$

The increase in property tax for a \$100,000 home will be \$1.84

<b>Formula:</b>							
First Step:	(assessed valuation)						
	<u>\$312,000,000</u>	/	1000	=	\$312,000.00	(value of 1 mill)	
Second Step:	(increased prop. tax)		(value of 1 mill)				
	<u>\$50,000</u>	/	<u>\$312,000.00</u>	=	0.160	(increase mill rate)	
Third Step:	(value of the home)						
	<u>\$100,000</u>	x	0.115	=	\$11,500	(assessed value)	
Result:	(assessed value)		(increase mill rate)		(increase tax)		
	<u>\$11,500</u>	x	0.160	/	1000	=	\$1.84

\*\*\*\*\*

### Impact of a Property Tax Increase on Unimproved Ag Land

#### Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

<b>Formula:</b>							
First Step:	(assessed valuation)						
	<u>\$312,000,000</u>	/	1000	=	\$312,000.00	(value of 1 mill)	
Second Step:	(increased prop. tax)		(value of 1 mill)				
	<u>\$50,000</u>	/	<u>\$312,000.00</u>	=	0.160	(increase mill rate)	
	(value of the property)						

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

**Formula:**

(desired mill rate)	(total assd. valuation)			(total taxes levied)	
52.869	\$312,000,000	/	1000	=	\$16,495,128.00

**Affidavit of Publication**  
**The Lindsborg News-Record**

City of Grandisburg  
Justice of the Peace

Filed this 4 day  
of August, 2016